

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Adams Central Community Schools (15)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,720,427	\$3,986,573	\$3,977,963	\$4,026,812	2.0%	1.2%
Group Health Insurance	222	\$421,744	\$462,222	\$487,793	\$508,376	4.8%	4.2%
Non - Certified Salaries	120	\$219,618	\$376,760	\$399,757	\$367,516	13.7%	-8.1%
Teacher Retirement Fund, After 7-1-95	216	\$217,928	\$259,898	\$290,944	\$302,354	8.5%	3.9%
Social Security Certified	212	\$268,230	\$282,880	\$281,071	\$284,019	1.4%	1.0%
Pre-2008 Object Code - Temporary Salaries	130	\$58,266	\$76,767	\$75,924	\$119,503	19.7%	57.4%
Operational Supplies	611	\$236,553	\$231,073	\$85,546	\$94,743	-20.4%	10.8%
Transfer Tuition to Other School Corps Within State	561	\$629,303	\$87,499	\$103,074	\$73,460	-41.5%	-28.7%
Textbooks	630	\$134,525	\$86,287	\$110,065	\$68,339	-15.6%	-37.9%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$52,250	\$38,097	\$871	\$65,900	6.0%	7467.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$57,515	\$58,253	\$43,812	\$50,445	-3.2%	15.1%
Public Employees Retirement Fund	214	\$22,909	\$46,051	\$51,084	\$48,735	20.8%	-4.6%
Equipment	730	\$45,340	\$112,789	\$23,232	\$43,474	-1.0%	87.1%
Other Employee Benefits	241 - 290	\$38,143	\$37,989	\$42,332	\$37,626	-0.3%	-11.1%
Social Security Noncertified	211	\$15,248	\$29,099	\$32,539	\$31,395	19.8%	-3.5%
Other Professional and Technical Services	319	\$25,675	\$4,993	\$27,533	\$31,188	5.0%	13.3%
Library Books	640	\$10,329	\$16,307	\$29,890	\$26,533	26.6%	-11.2%
Other Purchased Services	593	\$12,370	\$8,512	\$18,978	\$23,975	18.0%	26.3%
Instructional Programs Improvement Services	312	\$61,043	\$67,265	\$24,673	\$11,722	-33.8%	-52.5%
Computer Hardware	741	\$71,124	\$7,700	\$8,586	\$7,850	-42.4%	-8.6%
Repairs and Maintenance Services	430	\$8,262	\$2,145	\$6,253	\$5,502	-9.7%	-12.0%
Periodicals	650	\$935	\$9,796	\$1,152	\$4,587	48.8%	298.2%
Group Life Insurance	221	\$3,051	\$3,773	\$3,755	\$3,563	4.0%	-5.1%
Professional Development	748	\$0	\$0	\$0	\$3,200	NA	NA
Travel	580	\$15,842	\$11,276	\$2,418	\$2,777	-35.3%	14.9%
Unemployment Insurance	230	\$3,153	\$0	\$0	\$1,860	-12.4%	NA
Other Supplies and Materials	615, 660 - 689	\$2,648	\$2,189	\$1,398	\$746	-27.1%	-46.7%
Severance/Early Retirement Pay	213	\$133,347	\$188,022	\$18,584	\$0	-100.0%	-100.0%
Pupil Services	313	\$2,154	\$0	\$0	\$0	-100.0%	NA
Awards	875	\$3,704	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$6,491,635	\$6,494,212	\$6,149,226	\$6,246,203	-1.0%	1.6%
Student Instructional Support							
Certified Salaries	110	\$516,055	\$557,130	\$547,857	\$556,669	1.9%	1.6%
Non - Certified Salaries	120	\$143,369	\$147,235	\$154,464	\$151,826	1.4%	-1.7%
Group Health Insurance	222	\$53,468	\$55,386	\$54,759	\$67,437	6.0%	23.2%
Social Security Certified	212	\$38,283	\$41,329	\$40,448	\$40,881	1.7%	1.1%
Teacher Retirement Fund, After 7-1-95	216	\$24,016	\$25,216	\$30,586	\$32,935	8.2%	7.7%

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						Compound Annual Growth	Percent Change 2014 to 2015
Public Employees Retirement Fund	214	\$16,124	\$18,199	\$19,869	\$21,284	7.2%	7.1%
Operational Supplies	611	\$21,095	\$20,698	\$15,101	\$19,685	-1.7%	30.4%
Social Security Noncertified	211	\$10,195	\$10,522	\$11,052	\$10,304	0.3%	-6.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,620	\$9,509	\$7,323	\$7,290	-4.1%	-0.4%
Travel	580	\$1,547	\$1,886	\$2,856	\$1,939	5.8%	-32.1%
Other Employee Benefits	241 - 290	\$1,956	\$2,035	\$1,851	\$1,559	-5.5%	-15.8%
Group Life Insurance	221	\$1,023	\$1,034	\$1,012	\$938	-2.2%	-7.3%
Instructional Programs Improvement Services	312	\$595	\$557	\$1,821	\$290	-16.4%	-84.1%
Equipment	730	\$101	\$665	\$162	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$836,447	\$891,399	\$889,160	\$913,036	2.2%	2.7%
Overhead and Operational							
Non - Certified Salaries	120	\$1,157,849	\$1,124,637	\$1,085,904	\$1,152,110	-0.1%	6.1%
Other Professional and Technical Services	319	\$299,769	\$210,784	\$264,429	\$298,010	-0.1%	12.7%
Operational Supplies	611	\$312,636	\$300,137	\$306,963	\$270,986	-3.5%	-11.7%
Vehicles	731	\$180,255	\$175,147	\$165,088	\$212,609	4.2%	28.8%
Group Health Insurance	222	\$186,347	\$189,013	\$181,445	\$194,392	1.1%	7.1%
Public Employees Retirement Fund	214	\$125,248	\$128,615	\$135,065	\$148,423	4.3%	9.9%
Certified Salaries	110	\$122,217	\$126,288	\$123,722	\$123,535	0.3%	-0.2%
Gasoline and Lubricants	613	\$117,691	\$113,259	\$116,026	\$106,132	-2.6%	-8.5%
Social Security Noncertified	211	\$83,241	\$80,730	\$77,821	\$82,085	-0.3%	5.5%
Other Supplies and Materials	615, 660 - 689	\$34,595	\$48,353	\$12,386	\$35,507	0.7%	186.7%
Heating and Cooling for Buildings - Electricity	621	\$0	\$50,129	\$46,847	\$33,000	NA	-29.6%
Dues and Fees	810	\$8,756	\$13,427	\$11,581	\$31,804	38.1%	174.6%
Board Member Compensation	115	\$27,998	\$26,686	\$25,518	\$27,175	-0.7%	6.5%
Telephone	531	\$18,470	\$18,824	\$23,214	\$23,067	5.7%	-0.6%
Water and Sewage	411	\$5,851	\$12,672	\$17,487	\$19,146	34.5%	9.5%
Teacher Retirement Fund, After 7-1-95	216	\$12,518	\$13,261	\$12,991	\$12,972	0.9%	-0.2%
Tires and Repairs	612	\$7,473	\$4,949	\$7,019	\$12,486	13.7%	77.9%
Insurance	520	\$8,036	\$38,095	\$32,451	\$10,787	7.6%	-66.8%
Social Security Certified	212	\$8,925	\$9,211	\$9,464	\$9,361	1.2%	-1.1%
Travel	580	\$3,063	\$6,839	\$9,321	\$7,081	23.3%	-24.0%
Other Purchased Services	593	\$2,112	\$4,404	\$2,038	\$3,489	13.4%	71.2%
Student Transportation Services	510	\$0	\$0	\$2,801	\$2,867	NA	2.4%
Other Employee Benefits	241 - 290	\$2,937	\$2,795	\$2,737	\$2,586	-3.1%	-5.5%
Light and Power - Other Than Heating and Cooling	625	\$1,960	\$2,332	\$2,353	\$2,286	3.9%	-2.8%
Group Life Insurance	221	\$1,793	\$1,667	\$1,565	\$1,408	-5.9%	-10.1%
Heating and Cooling for Buildings - Gas	622	\$1,327	\$12,942	\$3,050	\$1,283	-0.8%	-57.9%
Entertainment	240	\$0	\$155	\$0	\$160	NA	NA

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Rentals	440	\$90	\$90	\$90	\$135	10.7%	50.0%
Severance/Early Retirement Pay	213	\$43,707	\$26,586	\$0	\$0	-100.0%	NA
Equipment	730	\$15,202	\$133,485	\$21,477	-\$2	NA	-100.0%
Overhead and Operational Total		\$2,790,066	\$2,875,509	\$2,700,851	\$2,824,878	0.3%	4.6%
Non Operational							
Redemption of Principal	831	\$1,197,275	\$1,405,025	\$1,446,103	\$1,451,310	4.9%	0.4%
Other Professional and Technical Services	319	\$182,414	\$191,393	\$192,146	\$201,184	2.5%	4.7%
Repairs and Maintenance Services	430	\$194,226	\$192,390	\$220,137	\$127,224	-10.0%	-42.2%
Equipment	730	\$214,968	\$195,143	\$103,813	\$125,146	-12.7%	20.5%
Interest	832	\$197,080	\$76,338	\$66,483	\$57,743	-26.4%	-13.1%
Content	747	\$59,881	\$71,594	\$50,118	\$52,964	-3.0%	5.7%
Non - Certified Salaries	120	\$39,832	\$36,398	\$41,560	\$44,925	3.1%	8.1%
Social Security Certified	212	\$13,680	\$14,619	\$13,841	\$13,700	0.0%	-1.0%
Textbooks	630	\$0	\$0	\$9,678	\$9,204	NA	-4.9%
Construction Services	450	\$3,785,222	\$42,818	\$91,250	\$8,997	-77.9%	-90.1%
Operational Supplies	611	\$5,342	\$6,974	\$4,303	\$8,639	12.8%	100.8%
Teacher Retirement Fund, After 7-1-95	216	\$7,793	\$7,763	\$7,918	\$8,137	1.1%	2.8%
Improvements Other Than Buildings	715	\$9,097	\$10,110	\$10,748	\$7,868	-3.6%	-26.8%
Public Employees Retirement Fund	214	\$3,428	\$3,344	\$3,612	\$5,380	11.9%	49.0%
Group Health Insurance	222	\$3,927	\$3,933	\$3,947	\$4,203	1.7%	6.5%
Certified Salaries	110	\$8,727	\$21,809	\$5,433	\$4,010	-17.7%	-26.2%
Computer Hardware	741	\$2,450	\$2,150	\$2,300	\$3,900	12.3%	69.6%
Social Security Noncertified	211	\$3,049	\$2,679	\$3,027	\$3,246	1.6%	7.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,472	\$1,758	\$1,296	\$1,255	-3.9%	-3.1%
Other Purchased Services	593	\$1,043	\$529	\$0	\$893	-3.8%	NA
Other Employee Benefits	241 - 290	\$113	\$0	\$0	\$200	15.5%	NA
Group Life Insurance	221	\$33	\$33	\$33	\$30	-2.2%	-8.3%
Other Supplies and Materials	615. 660 - 689	\$500	\$71,787	\$67,988	\$0	-100.0%	-100.0%
Land and Easements	710	\$29,168	\$0	\$0	\$0	-100.0%	NA
Awards	875	\$4,693	\$4,186	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$727	\$28	\$0	\$0	-100.0%	NA
Non Operational Total		\$5,966,139	\$2,362,799	\$2,345,733	\$2,140,160	-22.6%	-8.8%
Grand Total		\$16,084,288	\$12,623,919	\$12,084,970	\$12,124,277	-6.8%	0.3%